

Tobacco Tax File Upload Formatting Guide

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1 Introduction

Arizona Tobacco Tax return data can be uploaded to Arizona Luxury Tax Online, Arizona's electronic filing system for Tobacco Tax, using Microsoft Excel spreadsheets. This document provides the formatting requirements for these spreadsheets to ensure the data correctly uploads into Arizona Luxury Tax Online.

The file upload process allows businesses to upload all transaction detail information from a spreadsheet. However, users may still be required to manually enter additional information for certain returns.

File Testing

The state strongly recommends that taxpayers test both their file formats and the file upload process before attempting to upload "live" returns. Prior to July 1, 2015, taxpayers can submit test files to the Luxury Tax Department at luxurytax@azdor.gov for testing. Starting July 1, taxpayers will have an option to upload test files via Arizona Luxury Tax Online to verify that all transaction detail records are successfully uploaded or to identify which records have errors.

File Format

Cigarette, OTP, and PACT returns can be uploaded to Arizona Luxury Tax Online by populating the provided Microsoft Excel templates with the appropriate data. The Excel spreadsheets must be formatted using the information provided in this document. Sample file layouts are available to illustrate correct file formatting and field values. You can find the sample file layouts on the website below:

<http://www.azdor.gov/TobaccoEFileProgram.aspx>

It is imperative that taxpayers use the provided Excel templates. To ensure proper upload and processing of these forms, please:

- Use Excel file extensions (.xlsx or .xls from Excel 2003 or newer)
- Begin entering data records on row 2
- Do not rename individual sheets
- Do not delete or rename columns
- Do not change the column order

Agency Contact

For technical questions regarding:

- File layouts
- Test returns
- Website for return filing

Email: luxurytax@azdor.gov

Voice: 602.716.7808


Mailing Address: 1600 W Monroe Phoenix, AZ 85007



2 Cigarette File Layout

The Cigarette return is formatted using a Microsoft Excel workbook containing three sheets. The first sheet is named **Beginning Inventory** and contains figures for beginning cigarette inventory. The second sheet is named **Cigarette Invoices** and contains all transaction invoice data. The final sheet is named **Affixed Cigarettes** and contains all affixed cigarettes for sale. It is crucial that individual sheet names are not changed. Any changes to a sheet name will cause the return upload to fail.

Beginning Inventory Sheet Fields

The following table lists the specific details of the **Beginning Inventory** sheet, including the field types and descriptions.

The fields containing a  in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Brand	String	AAAAAA	6-character brand code and manufacturer code of RYO product	
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	
Stamp Type	String		Color of the cigarette package stamps	
20 Packs	Number	##	The number of 20 packs	
25 Packs	Number	##	The number of 25 packs	

2.1.1 Cigarette Manufacturer and Brand Value Lookup


See Appendix A.


2.1.2 Stamp Type Value Lookup

Stamp Type	Spreadsheet Code
Arizona Blue Stamped Cigarettes	BLUE
Arizona Red Stamped Cigarettes	RED
Arizona Green Stamped Cigarettes	GREEN
Arizona Yellow Stamped Cigarettes	YELLOW
Out-of-State Stamped Cigarettes	OTHER
Unstamped Cigarettes	NONE

Cigarette Invoices Sheet Fields

The following table lists the specific details of the **Cigarette Invoices** sheet, including the field types and descriptions.

The fields containing a  in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Invoice Number	String		Unique identifier of the invoice record	
Invoice Date	Date	MM/DD/YYYY	Date the invoice was filed	
Transaction Code	String	A	Type of invoice transaction	
Customer Type	String	AAA	Type of customer	
Customer Name	String		Name of the customer who is receiving, selling, purchasing, or shipping product (Max characters 255)	
ID Type	String		Identification type of customer	
ID	String		Identification number	
Street Address	String		Street address of customer (Max characters 255)	
City	String		City of customer (Max characters 255)	
State	String	AA	2-character state abbreviation of customer	
Zip	String	#####	ZIP Code of customer address	
Country	String		Abbreviation for country	
Brand	String	AAAAAA	6-character brand code and manufacturer code of RYO product	
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	
Stamp Type	String		Type of stamp currently affixed to product	
20 Packs	Number	##	The number of 20 packs	
25 Packs	Number	##	The number of 25 packs	

2.1.3 Transaction Code Value Lookup

Transaction Code	Spreadsheet Code	Description
Purchase	P	Purchases of product from the manufacturer or another distributor
Return	R	Return of product by the filer of the return to another vendor

Export	E	Export of product from within Arizona to another state
Sale	S	Sale of product either to a retailer or to another distributor
Credit	C	Credit to the current filer's inventory of product resulting from a return of a product previously sold

2.1.4 Customer Type Value Lookup

Customer Type	Spreadsheet Code
In-State Distributor	ISD
Out-of-State Distributor	OSD
Non-licensed Distributor	NLD
Direct Customer	DRC
Military Installation	MIL
Manufacturer	MNF
Tribal Retailer	RSV
Non-Tribal Retailer	RTL

2.1.5 ID Type Value Lookup

ID Type	Spreadsheet Code
Federal Tax Number	FEIN
Individual Taxpayer Number	ITIN
Tobacco License	TOBLIC
Tobacco Retailer ID	TOBRTLID

2.1.6 Cigarette Manufacturer and Brand Value Lookup

See Appendix A.


2.1.7 Stamp Type Value Lookup



Stamp Type	Spreadsheet Code
Arizona Blue Stamped Cigarettes	BLUE
Arizona Red Stamped Cigarettes	RED
Arizona Green Stamped Cigarettes	GREEN

Arizona Yellow Stamped Cigarettes	YELLOW
Out-of-State Stamped Cigarettes	OTHER
Unstamped Cigarettes	NONE

Affixed Cigarettes Sheet Fields

The following table lists the specific details of the **Affixed Cigarettes** sheet, including the field types and descriptions.

The fields containing a  in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Brand	String	AAAAAA	6-character brand code and manufacturer code of RYO product	
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	
Stamp Type	String		Type of stamp currently affixed to product	
20 Packs	Number	##	The number of 20 packs	
25 Packs	Number	##	The number of 25 packs	

2.1.8 Cigarette Manufacturer and Brand Value Lookup

See Appendix A.

2.1.9 Stamp Type Value Lookup


Stamp Type	Spreadsheet Code
Arizona Blue Stamped Cigarettes	BLUE
Arizona Red Stamped Cigarettes	RED
Arizona Green Stamped Cigarettes	GREEN
Arizona Yellow Stamped Cigarettes	YELLOW
Out-of-State Stamped Cigarettes	OTHER
Unstamped Cigarettes	NONE


3 Other Tobacco Products (OTP) File Layout


The Other Tobacco Products (OTP) return is formatted using a Microsoft Excel workbook that includes only one sheet named **Other Tobacco Product**. It is crucial that the individual sheet name is not changed. Any changes to the sheet name will cause the return upload to fail.

The following table lists the specific details of the **Other Tobacco Product** sheet, including the field types and descriptions.

File Fields

The fields containing a  in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Invoice Number	String		Unique identifier of the invoice record	
Invoice Date	Date	MM/DD/YYYY	Date the invoice was filed	
Transaction Code	String	A	Type of invoice transaction	
Product Date	Date	MM/DD/YYYY	Date product was received/shipped	
Tax Status	String		Tax filing status	
Customer Type	String	AAA	Type of customer	
Customer Name	String		Name of the customer who is receiving, selling, purchasing or shipping product (Max characters 255)	
ID Type	String		Identification type of customer	
ID	String	#####	Identification number	
Street Address	String		Street address of customer (Max characters 255)	
City	String		City of customer (Max characters 255)	
State	String	AA	2-character state abbreviation of customer	
ZIP	String	#####	ZIP Code of customer address	
OTP Record Type	String		Record type, Summary or Roll-Your-Own record	
Small Cigars	Number	##	Number of small cigars	
Individual Cigars	Number	##	Number of individual full size cigars	
OTP Ounces (>50% Tobacco)	Number	#.###	Exact OTP ounces of product that fulfill requirement of at least 50% tobacco	
OTP Ounces (<50% Tobacco)	Number	#.###	Exact OTP ounces of product that fulfill requirement of less than 50% tobacco	
RYO Ounces	Number	#.###	Exact ounces of Roll-Your-Own tobacco product	

Brand	String	AAAAAA	6-character brand code of RYO product	
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	

3.1.1 Transaction Code Value Lookup

Transaction Code	Spreadsheet Code	Description
Purchase	P	Purchases of product from the manufacturer or another distributor
Return	R	Return of product by the filer of the return to another vendor
Export	E	Export of product from within Arizona to another state
Sale	S	Sale of product either to a retailer or to another distributor
Credit	C	Credit to the current filer's inventory of product resulting from a return of a product previously sold

3.1.2 Tax Status Value Lookup

Tax Status	Spreadsheet Code
Tax Paid	PAID
Paying Tax	PAY
Tax Unpaid	UNPAID

3.1.3 Customer Type Value Lookup

Customer Type	Spreadsheet Code
In State Distributor	ISD
Out of State Distributor	OSD
Non-licensed Distributor	NLD
Direct Customer	DRC
Military Installation	MIL
Manufacturer	MNF
Tribal Retailer	RSV
Non-Tribal retailer	RTL

3.1.4 ID Type Value Lookup

ID Type	Spreadsheet Code
Federal Tax Number	FEIN
Individual Taxpayer Number	ITIN
Tobacco License	TOBLIC
Tobacco Retailer ID	TOBRTLID

3.1.5 OTP Record Type Value Lookup

OTP Record Type	Spreadsheet Code	Description
Summary Record	SUM	Summary record (if filling out fields for the small or individual cigars, or the OTP ounces)
Roll-Your-Own	RYO	Roll-Your-Own (if filling out the RYO ounces as well as manufacturer and brand information)

3.1.6 RYO Manufacturer and Brand Value Lookup


See Appendix A.

4 PACT File Layout

The PACT return is formatted using a Microsoft Excel workbook containing two sheets. One sheet is named **PACT Cigarette Invoices** for all cigarette-related transaction invoice data. The second sheet is named **PACT OTP Invoices** for OTP-related transaction data. It is crucial that individual sheet names are not changed. Any changes to the sheet name will cause the return upload to fail.

The following table lists the specific details of the **PACT Cigarette Invoices** sheet, including the field types and descriptions.

PACT Cigarette Invoices Sheet File Fields

The fields containing a  in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Invoice Number	String		Unique identifier of the invoice record	
Invoice Date	Date	MM/DD/YYYY	Date the invoice was filed	
Customer Name	String		Name of the customer who is receiving, selling, purchasing, or shipping product (Max characters 255)	

Street Address	String		Street address of customer (Max characters 255)	
City	String		City of customer (Max characters 255)	
State	String	AA	2-character state abbreviation of customer	
ZIP	String	#####	ZIP Code of customer address	
Brand	String	AAAAAA	6-character brand code of RYO product	✔
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	
20 Packs	Number	##	The number of 20 packs	
25 Packs	Number	##	The number of 25 packs	


4.1.1 Cigarette Manufacturer and Brand Value Lookup

See Appendix A.

PACT OTP Invoices Sheet File Fields

The fields containing a ✔ in the Lookup Table column have additional file format value lookup tables. The contents of these lookup tables are listed immediately following this table.

Field	Data Type	Data Format	Data Element	Lookup Table
Invoice Number	String		Unique identifier of the invoice record	
Invoice Date	Date	MM/DD/YYYY	Date the invoice was filed	
Customer Name	String		Name of the customer who is receiving, selling, purchasing, or shipping product (Max characters 255)	
Tobacco License Number	String	A#####	License number of the supplier	
Street Address	String		Street address of customer (Max characters 255)	
City	String		City of customer	
State	String	AA	2-character state abbreviation of customer	
ZIP	String	#####	ZIP Code of customer address	
OTP Type	String		Type of Other Tobacco	✔
OTP Quantity	Number	##	Quantity of Other Tobacco Product packages	
OTP Weight	Number	#.###	Exact ounces of Other Tobacco Product per package weight	
RYO Weight	Number	#.###	Total weight of Roll-Your-Own tobacco product	

Brand	String	AAAAAA	6-character brand code of RYO product	
Other Manufacturer & Brand	String		Text field used to list other manufacturer & brand (Max characters 255)	

4.1.2 OTP Type Value Lookup

OTP Type	Spreadsheet Code
Snuff	1
Chew	2
Roll-Your-Own	3
Other Smokeless Tobacco	4

4.1.3 RYO Manufacturer and Brand Value Lookup

See Appendix A.

5 File Reminders

Prior to uploading your Excel spreadsheet into Arizona Luxury Tax Online, be sure to save a copy of the original Excel file as a backup of your return. The uploaded files will not be exportable from within the Arizona Luxury Tax Online system.

If you receive a list of records with errors upon uploading the Excel spreadsheet, correct the item(s) in the spreadsheet and resubmit the file. If you continue to have errors or experience problems with uploading the file, contact the Luxury Tax Department at (602) 716-7808 or email at LuxuryTax@azdor.gov.

Appendix A

Cigarette Manufacturer and Brand Lookup

Manufacturer	Brand	Spreadsheet Code
Cheyenne International, LLC	Aura	CHY AUR
Cheyenne International, LLC	Cheyenne	CHY CHY
Cheyenne International, LLC	Decade	CHY DCD
CommonWealth Brands, Inc.	Crowns	CMW CRN
CommonWealth Brands, Inc.	Davidoff	CMW DVD
CommonWealth Brands, Inc.	Fortuna	CMW FRT
CommonWealth Brands, Inc.	Gauloises	CMW GAL
CommonWealth Brands, Inc.	Gitanes	CMW GIT
CommonWealth Brands, Inc.	Malibu	CMW MLB
CommonWealth Brands, Inc.	Montclair	CMW MTC
CommonWealth Brands, Inc.	Sonoma	CMW SNM
CommonWealth Brands, Inc.	USA Gold	CMW USA
CommonWealth Brands, Inc.	West	CMW WST
Farmer's Tobacco Company of Cynthiana, Inc.	Baron American Blend	FRM BRN
Farmer's Tobacco Company of Cynthiana, Inc.	Kentucky's Best	FRM KTK
Farmer's Tobacco Company of Cynthiana, Inc.	VB Made in the USA	FRM VBU
ITG Brands, LLC	Rave	ITG RAV
Japan Tobacco International USA, Inc.	Export A	JTI EXA
Japan Tobacco International USA, Inc.	Wave	JTI WVE
Japan Tobacco International USA, Inc.	Wings	JTI WNG
King Maker Marketing, Inc.	Ace	KNG ACE
King Maker Marketing, Inc.	Checkers	KNG CHK
King Maker Marketing, Inc.	Gold Crest	KNG GCR
King Maker Marketing, Inc.	HI-VAL	KNG HIV
Konci G&D Management Group	Golden Deer	KNC GLD

Konci G&D Management Group (USA), Inc.	ChungHwa	KNCCHG
Konci G&D Management Group (USA), Inc.	Double Happiness	KNCDHP
KT&G Corporation	Carnival	KTGCNV
KT&G Corporation	Timeless Time	KTGTIM
Liggett Group, Inc.	Bronson	LIGBRN
Liggett Group, Inc.	Eve	LIGEVE
Liggett Group, Inc.	Grand Prix	LIGGRP
Liggett Group, Inc.	Liggett Select	LIGLIG
Liggett Group, Inc.	Montego	LIGMNT
Liggett Group, Inc.	Pyramid	LIGPYM
Lorillard Tobacco Company	Kent	LRLKNT
Lorillard Tobacco Company	Maverick	LRLMAV
Lorillard Tobacco Company	Newport	LRLNWP
Lorillard Tobacco Company	Old Gold	LRLOLD
Lorillard Tobacco Company	TRUE	LRLTRU
NASCO Products, LLC	Red Sun	NSCRDS
NASCO Products, LLC.	Smoker Friendly (SF)	NSCSMF
Native Trading Associates	Mohawk	NTVMHW
Native Trading Associates	Native	NTVNTV
Ohserase Manufacturing, LLC	Signal (Filtered)	OSRSGN
P.T. Djarum	Lagunas	PTDLAG
Philip Morris USA, Inc.	Alpine	PHMALP
Philip Morris USA, Inc.	Basic	PHMBSC
Philip Morris USA, Inc.	Benson & Hedges	PHMBNH
Philip Morris USA, Inc.	Bristol	PHMBRS
Philip Morris USA, Inc.	Cambridge	PHMCMB
Philip Morris USA, Inc.	Chesterfield	PHMCHS
Philip Morris USA, Inc.	Commander	PHMCOM

Philip Morris USA, Inc.	Dave's	PHMDAV
Philip Morris USA, Inc.	English Ovals	PHMEOV
Philip Morris USA, Inc.	L&M	PHMLNM
Philip Morris USA, Inc.	Lark	PHMLRK
Philip Morris USA, Inc.	Marlboro	PHMMRL
Philip Morris USA, Inc.	Merit	PHMMRT
Philip Morris USA, Inc.	Parliament	PHMPRL
Philip Morris USA, Inc.	Players	PHMPLY
Philip Morris USA, Inc.	Saratoga	PHMSRT
Philip Morris USA, Inc.	Virginia Slims	PHMVSL
Premier Manufacturing, Inc.	1st Class	PRM1CL
Premier Manufacturing, Inc.	Shield	PRMSHL
Premier Manufacturing, Inc.	Ultra Buy	PRMULT
Premier Manufacturing, Inc.	Wildhorse	PRMWHR
R.J. Reynolds Tobacco Company	Camel	RJRCML
R.J. Reynolds Tobacco Company	Camel Wides	RJRCMW
R.J. Reynolds Tobacco Company	Capri	RJRCPR
R.J. Reynolds Tobacco Company	Carlton	RJRCRL
R.J. Reynolds Tobacco Company	Doral	RJRDRL
R.J. Reynolds Tobacco Company	Dunhill	RJRDNH
R.J. Reynolds Tobacco Company	Dunhill International	RJRDHI
R.J. Reynolds Tobacco Company	Eclipse	RJRECL
R.J. Reynolds Tobacco Company	GPC	RJRGPC
R.J. Reynolds Tobacco Company	Kamel Red	RJRKMR
R.J. Reynolds Tobacco Company	Kool	RJRKOL
R.J. Reynolds Tobacco Company	Lucky Strike	RJRLST
R.J. Reynolds Tobacco Company	Misty	RJRMST
R.J. Reynolds Tobacco Company	Monarch	RJRMNR

R.J. Reynolds Tobacco Company	More 120	RJRMOR
R.J. Reynolds Tobacco Company	Now	RJRNOW
R.J. Reynolds Tobacco Company	Pall Mall	RJRPLM
R.J. Reynolds Tobacco Company	Salem	RJRSLM
R.J. Reynolds Tobacco Company	State Express 555	RJRSTX
R.J. Reynolds Tobacco Company	Tareyton	RJRTRY
R.J. Reynolds Tobacco Company	Vantage	RJRVNT
R.J. Reynolds Tobacco Company	Winston	RJRWNS
Santa Fe Natural Tobacco Company, Inc.	Natural American Spirit	STFAMS
Seneca Manufacturing	Heron	SENHRN
Seneca Manufacturing	Sands	SENSND
Seneca-Cayuga Tobacco Company	Skydancer	SCTSKY
Sherman's 1400 B'Way NYC LTD	Black & Gold	SHRBNG
Sherman's 1400 B'Way NYC LTD	Cigarettellos	SHRCGR
Sherman's 1400 B'Way NYC LTD	Classic	SHRCLS
Sherman's 1400 B'Way NYC LTD	Fantasia	SHRFNT
Sherman's 1400 B'Way NYC LTD	Havana Ovals	SHRH OV
Sherman's 1400 B'Way NYC LTD	Hint Menthol	SHRHNT
Sherman's 1400 B'Way NYC LTD	MCD	SHRMCD
Sherman's 1400 B'Way NYC LTD	Naturals	SHRNTR
Sherman's 1400 B'Way NYC LTD	New York Cut	SHRNYC
Skookum Creek Tobacco Co., Inc.	Complete	SKMCMP
Skookum Creek Tobacco Co., Inc.	Traditions	SKMTRD
Smokin Joes	Exact	SMJXCT
Smokin Joes	Exact Elite	SMJXCE
Smokin Joes	Lewiston	SMJLWS
Smokin Joes	Maple Leaf	SMJMPL
Smokin Joes	Market	SMJMRK

Smokin Joes	Smokin Joes	SMJSMJ
Smokin Joes	Smokin Joes Natural	SMJSMN
Smokin Joes	Smokin Joes Premium	SMJSMP
Tabacalera del Este, S.A. ("TABESA")	Palermo	TBSPLR
Vector Tobacco Inc.	Eagle 20's	VCTEGL
Vector Tobacco Inc.	USA	VCTUSA
Xcaliber International Ltd.	Echo	XCLECH
Xcaliber International Ltd.	Edgefield	XCLEDG

RYO Manufacturer and Brand Lookup

Manufacturer	Brand	Spreadsheet Code
Cheyenne International, LLC	Cheyenne RYO	CHYCHR
CommonWealth Brands, Inc.	Bali Shag RYO	CMWBLS
CommonWealth Brands, Inc.	McClintock RYO	CMWMCR
CommonWealth Brands, Inc.	Premier RYO	CMWPRM
Farmer's Tobacco Company of Cynthiana, Inc.	Kentucky's Best RYO	FRMKTR
ITG Brands, LLC	Rave RYO	ITGRVR
National Tobacco Company, L.P.	Zig-Zag RYO	NTLZGZ
Native Trading Associates	Native Brand RYO	NTVNTR
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- Amsterdam Shag	PSTAMS
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- Danish Export	PSTDAN
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- London Export	PSTLND
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- Norwegian Shag	PSTNWG
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- Stockholm Blend	PSTSTK
Peter Stokkebye Tobaksfabrik A/S	P.S. RYO- Turkish Export	PSTTRK
Premier Manufacturing, Inc.	1839 RYO	PRM39R
Santa Fe Natural Tobacco Company, Inc.	Natural American Spirit RYO	STFAMR
Scandinavian Tobacco Group Lane Limited	Bugler RYO	SCNBGL

Scandinavian Tobacco Group Lane Limited	Golden Virginia RYO	SCNGVA
Scandinavian Tobacco Group Lane Limited	Jester RYO	SCNJST
Scandinavian Tobacco Group Lane Limited	Kite RYO	SCNKIT
Scandinavian Tobacco Group Lane Limited	Midnight Special RYO	SCNMSP
Scandinavian Tobacco Group Lane Limited	Roll Rich RYO	SCNRCH
Scandinavian Tobacco Group Lane Limited	RYO Fine Cut RYO	SCNRYO
Scandinavian Tobacco Group Lane Limited	Samson RYO	SCNSMS
Skookum Creek Tobacco Co., Inc.	Complete RYO	SKMCMR
Smokin Joes	Smokin Joes RYO	SMJSMR
Top Tobacco, L.P.	Drum RYO	TOPDRM
Top Tobacco, L.P.	Gambler RYO	TOPGMB
Top Tobacco, L.P.	Top RYO	TOPTOP
Wind River Tobacco Company	Custom Blends RYO	WRTCST
Wind River Tobacco Company, LLC	Nashville RYO	WRTNSV
Wind River Tobacco Company, LLC.	American Bison RYO	WRTBSN
Wind River Tobacco Company, LLC.	Canoe RYO	WRTCAN
Wind River Tobacco Company, LLC.	Teton RYO	WRTTTN